

By Senator Margolis

35-01562-16

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1 A bill to be entitled
2 An act relating to sales taxes on admissions; amending
3 s. 212.04, F.S.; creating a sales tax exemption for
4 day use entrance fees and annual entrance passes for
5 certain state parks; specifying that such exemption
6 applies to only certain fees; specifying that the
7 exemption does not apply to certain surcharges;
8 providing an effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Paragraph (a) of subsection (2) of section
13 212.04, Florida Statutes, is amended to read:

14 212.04 Admissions tax; rate, procedure, enforcement.—

15 (2) (a) A tax may not be levied on:

16 1. Admissions to athletic or other events sponsored by
17 elementary schools, junior high schools, middle schools, high
18 schools, community colleges, public or private colleges and
19 universities, deaf and blind schools, facilities of the youth
20 services programs of the Department of Children and Families,
21 and state correctional institutions if only student, faculty, or
22 inmate talent is used. However, this exemption does not apply to
23 admission to athletic events sponsored by a state university,
24 and the proceeds of the tax collected on such admissions shall
25 be retained and used by each institution to support women's
26 athletics as provided in s. 1006.71(2)(c).

27 2. Dues, membership fees, and admission charges imposed by
28 not-for-profit sponsoring organizations. To receive this
29 exemption, the sponsoring organization must qualify as a not-

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30 for-profit entity under s. 501(c)(3) of the Internal Revenue
31 Code of 1954, as amended.

32 3. Admission charges to an event sponsored by a
33 governmental entity, sports authority, or sports commission if
34 held in a convention hall, exhibition hall, auditorium, stadium,
35 theater, arena, civic center, performing arts center, or
36 publicly owned recreational facility and if 100 percent of the
37 risk of success or failure lies with the sponsor of the event
38 and 100 percent of the funds at risk for the event belong to the
39 sponsor, and student or faculty talent is not exclusively used.
40 As used in this subparagraph, the terms "sports authority" and
41 "sports commission" mean a nonprofit organization that is exempt
42 from federal income tax under s. 501(c)(3) of the Internal
43 Revenue Code and that contracts with a county or municipal
44 government for the purpose of promoting and attracting sports-
45 tourism events to the community with which it contracts.

46 4. An admission paid by a student, or on the student's
47 behalf, to any required place of sport or recreation if the
48 student's participation in the sport or recreational activity is
49 required as a part of a program or activity sponsored by, and
50 under the jurisdiction of, the student's educational institution
51 if his or her attendance is as a participant and not as a
52 spectator.

53 5. Admissions to the National Football League championship
54 game or Pro Bowl; admissions to any semifinal game or
55 championship game of a national collegiate tournament;
56 admissions to a Major League Baseball, Major League Soccer,
57 National Basketball Association, or National Hockey League all-
58 star game; admissions to the Major League Baseball Home Run

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59 Derby held before the Major League Baseball All-Star Game; or
60 admissions to National Basketball Association all-star events
61 produced by the National Basketball Association and held at a
62 facility such as an arena, convention center, or municipal
63 facility.

64 6. A participation fee or sponsorship fee imposed by a
65 governmental entity as described in s. 212.08(6) for an athletic
66 or recreational program if the governmental entity by itself, or
67 in conjunction with an organization exempt under s. 501(c)(3) of
68 the Internal Revenue Code of 1954, as amended, sponsors,
69 administers, plans, supervises, directs, and controls the
70 athletic or recreational program.

71 7. Admissions to live theater, live opera, or live ballet
72 productions in this state which are sponsored by an organization
73 that has received a determination from the Internal Revenue
74 Service that the organization is exempt from federal income tax
75 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
76 amended, if the organization actively participates in planning
77 and conducting the event, is responsible for the safety and
78 success of the event, is organized for the purpose of sponsoring
79 live theater, live opera, or live ballet productions in this
80 state, has more than 10,000 subscribing members and has among
81 the stated purposes in its charter the promotion of arts
82 education in the communities it serves, and will receive at
83 least 20 percent of the net profits, if any, of the events the
84 organization sponsors and will bear the risk of at least 20
85 percent of the losses, if any, from the events it sponsors if
86 the organization employs other persons as agents to provide
87 services in connection with a sponsored event. Before March 1 of

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88 each year, such organization may apply to the department for a
89 certificate of exemption for admissions to such events sponsored
90 in this state by the organization during the immediately
91 following state fiscal year. The application must state the
92 total dollar amount of admissions receipts collected by the
93 organization or its agents from such events in this state
94 sponsored by the organization or its agents in the year
95 immediately preceding the year in which the organization applies
96 for the exemption. Such organization shall receive the exemption
97 only to the extent of \$1.5 million multiplied by the ratio that
98 such receipts bear to the total of such receipts of all
99 organizations applying for the exemption in such year; however,
100 such exemption granted to any organization may not exceed 6
101 percent of such admissions receipts collected by the
102 organization or its agents in the year immediately preceding the
103 year in which the organization applies for the exemption. Each
104 organization receiving the exemption shall report each month to
105 the department the total admissions receipts collected from such
106 events sponsored by the organization during the preceding month
107 and shall remit to the department an amount equal to 6 percent
108 of such receipts reduced by any amount remaining under the
109 exemption. Tickets for such events sold by such organizations
110 may not reflect the tax otherwise imposed under this section.

111 8. Entry fees for participation in freshwater fishing
112 tournaments.

113 9. Participation or entry fees charged to participants in a
114 game, race, or other sport or recreational event if spectators
115 are charged a taxable admission to such event.

116 10. Admissions to any postseason collegiate football game

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117 sanctioned by the National Collegiate Athletic Association.

118 11. Admissions to and membership fees for gun clubs. For
119 purposes of this subparagraph, the term "gun club" means an
120 organization whose primary purpose is to offer its members
121 access to one or more shooting ranges for target or skeet
122 shooting.

123 12. Day use entrance fees and annual entrance passes to
124 state parks. This sales tax exemption applies only to entrance
125 fees and does not apply to any other state park-related fees or
126 charges, including surcharges levied in state parks within areas
127 of critical state concern designated pursuant to s. 380.05.

128 Section 2. This act shall take effect July 1, 2016.